

Alaska Department of Education and Early Development - School Finance
FY2005 School Operating Fund Budget Expenditures

5586
Page 5

Lower Yukon School District
 District Name

Function 100 Instruction

Salaries

310 Certificated Salaries	<u>6,574,700</u>	<u>135</u>
320 Non-Certificated Salaries	<u>97,000</u>	<u>1</u>
Total Salaries		
	<u>\$6,671,700</u>	

Employee Benefits

360 Employee Benefits	<u>2,604,700</u>
380 Housing Allowance/Subsidy	<u> </u>
390 Transportation Allowance	<u>82,000</u>
Total Employee Benefits	<u>\$2,686,700</u>

Total Salaries & Employee Benefits	<u>\$9,358,400</u>
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Non-Personnel

410 Professional and Technical Services	<u>81,000</u>
419 Chief Administrator Contract Services	<u> </u>
420 Staff Travel	<u>28,090</u>
425 Student Travel	<u>4,500</u>
430 Utility Services	<u>996,800</u>
435 Energy	<u> </u>
440 Other Purchased Services	<u>6,550</u>
445 Insurance and Bond Premiums	<u> </u>
450 Supplies, Materials and Media	<u>519,870</u>
480 Tuition and Stipends	<u> </u>
490 Other Expenses - Identify:	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
510 Equipment	<u>54,400</u>
Total Non-Personnel	<u>\$1,691,210</u>

ERATE
Full Expense
of Internet
Cost higher

Total Salaries, Benefits, Non-Personnel	<u>\$11,049,610</u>
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Alaska Department of Education and Early Development - School Finance
FY2005 School Operating Fund Budget Expenditures

Pg 6 of 6

Page 1

Lower Yukon School District
District Name

Dist wide
Technology
Support

Function 350 Support Services - Instruction

Salaries

310 Certificated Salaries
320 Non-Certificated Salaries
Total Salaries

Amount
193,000
370,600
\$563,600

Personnel FTE
2
12

Employee Benefits

360 Employee Benefits
380 Housing Allowance/Subsidy
390 Transportation Allowance
Total Employee Benefits

192,500

1,800
\$194,300

Total Salaries & Employee Benefits

\$757,900

Non-Personnel

410 Professional and Technical Services
420 Staff Travel
425 Student Travel
430 Utility Services
435 Energy
440 Other Purchased Services
445 Insurance and Bond Premiums
450 Supplies, Materials and Media
480 Tuition and Stipends
490 Other Expenses - Identify:

56,300
108,000

5,000

47,000

185,330

2,800

*

*

510 Equipment
Total Non-Personnel

41,350
\$445,780

Total Salaries, Benefits, Non-Personnel

\$1,203,680

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Exhibit F
Pg. 6 of 6

G



Universal Service Administrative Company
Schools & Libraries Division

CASE SR-2004-145592

Date: March 14, 2005
To: Karen Goodwin
Entity: Lower Yukon School District
Fax #: 907-591-2206
Sender: Yelena Seryakova
Phone: 973-581-6715
Fax: 973-599-6515
Subject: Funding year 2004 E-Rate

This fax is a follow up to the information you provided in reference to the E-Rate Selective Review Information Request Funding Year 2004. Please provide the information requested by the close of business 03/21/05. If we do not receive the information by that date, your application will be reviewed based on the information we currently have, which may impact the approval of your application. If you need additional time to prepare your response, please let me know as soon as possible.

1. Budget:

The budget provided 11/16/04 shows the following revenue line allocated for your e-rate share: "047 E-Rate Program". Please explain what revenues are included into this revenue line.

- Is it a revenue from e-rate reimbursements?

Yes, these are revenues from all e-rate reimbursements made during the school year

- If so, please specify which funding year reimbursements are included in the budget. (e.g. reimbursement received for Funding Year 6 or Funding Year 7 applications).

This amount is the projected amount of revenues that LYSD will receive on during the fiscal year 7/1/2004 – 6/30/2005.

Through LYSD's 472 applications or vendors discounted billings during this time period.

- If both, please provide the breakdown to show the amounts that will be covered by FY6 reimbursements and FY7 reimbursements.

Please call me if you have questions at 973-581-6715.

Thank you,

Yelena Seryakova

Associate Manager - SLD

Phone: 1-973-581-6715

Fax : 1-973-599-6515

yseryak@sl.universalservice.org

H

E-Rate Central

E-Rate Central / CentralEd
2165 Seaford Avenue
Seaford, NY 11783-2700
Tel: 516-832-2881 • Fax: 516-832-2877

Winston E. Himsworth

December , 2004

Letter of Appeal
Schools and Libraries Division
80 South Jefferson Road
Whippany, NJ 07981

Fax: 973-599-6542
4 pages + attachments

Reference:

Applicant Name:	Chatham School District
Entity Number:	145668
Form 471 Application Numbers:	433751 & 433929
Selective Review:	SR-2004-145668

E-Rate Administrators:

After a FY 2004 Selective Review, Chatham's two applications were denied by the SLD for the stated reason that "During application review, you were asked to demonstrate that when you filed your Form 471 you had secured access to the funds needed to pay your portion of the charges, and you were unable to do so."

In a separate letter, dated concurrently with the FCDL of December 3, 2004, the SLD indicated, only slightly more specifically, that "You did not demonstrate that you have secured the financial resources to pay your share and the estimated investments you reported for Hardware, Professional Development, Software, Retrofitting and Maintenance." For reasons stated below, we dispute this finding and request reinstatement of both applications.

Chatham's initial response to the Selective Review, submitted June 2, 2004, included both the estimated investments references above and a detailed preliminary budget (exhibit 4). The submission included two page revenue estimate and a sixteen page operating expense budget. A separate table (Table 3) was provided summarizing expenses by budget code, including a school-by-school breakdown.

As of the date of the initial submission, funding from the State of Alaska, the critical component of Chatham's financing, had not been finalized. In accordance with Selective Review instructions for dealing with an unapproved budget, a letter from Chatham's Superintendent was included to validate the preliminary budget.

In response to a subsequent request, a copy of a final approved budget was submitted on September 16, 2004. Again, this submission included eighteen pages of a detailed budget for revenue and expenses, plus an updated summary table. As indicated below, both the preliminary and final versions of Chatham's operating budget clearly covered the estimated investments provide in the original Item 25 Worksheet.

Exhibit H
Pg. 1 of 4

	Item 25 Worksheet	Prelim. Budget	Final Budget
E-rate Applicant Share	44,513	326,000	326,500
Hardware	60,000		
Software	23,500		
Subtotal	83,500	54,000	54,000
Professional Development	35,000		
Maintenance	92,000		
Subtotal	127,100	118,226	134,358
Retrofitting	156,100		
Total	411,113	498,226	514,858

It is unclear from the SLD's supplementary letter of December 3, 2004, exactly how Chatham had failed to demonstrate that it had not secured adequate funds. There appear to be several possible explanations, each of which is discussed below.

1. Foundation revenues and final budget timing:

The SLD may have been concerned with the nature of the State of Alaska's "Foundation" revenue and/or with the fact that a final budget had not been approved prior to the filing of Chatham's Form 471 applications in February 2004.

Attached is a letter from Eddy Jeans of the Alaska State Department of Education explaining the timing and nature of Alaska's public school funding. If this is not fully explanatory, we would be pleased to elaborate.

2. Retrofitting expenditures:

Chatham's Item 25 Worksheet Summary indicated significant expenses for retrofitting, not only for FY 2004 (\$156,100), but for FY 2003 (\$192,000) as well. The operating budget presented, however, did not specify a line item for retrofitting.

Although expenses that the SLD would consider "retrofitting" are included under various maintenance accounting codes in Chatham's operating budget, the primary source for the retrofitting shown in the Worksheet was capital funds. Please note that the Worksheet submitted by Chatham included a reference to Exhibit 6 in the margin by the Retrofitting line. Page 3 of Exhibit 6 discussed in some detail the extensive maintenance work done the preceding year in the Angoon Elementary School and the District Office, and the current work being done in

Angoon High School. As indicated, all three projects involved rewiring to provide adequate computer power.

Letter of Appeal

Page 3

December , 2004

Capital funds for these projects are provided under Major Maintenance Agreements with the State of Alaska. The SLD's Selective Review did not ask for capital budget information, nor did Chatham provide it (perhaps mistakenly because the operating budget itself included sufficient dollars in total to cover all Worksheet expense items — see below).

Since additional clarifying information can be submitted upon appeal, attached hereto are copies of the two multi-year Project Agreements supporting the work done, or to be done, in Angoon's high school and elementary school.¹

3. Total technology budget vs. individual line items:

Although the total technology amount shown in both the preliminary and final budgets comfortably exceeded the estimated applicant amount shown in the Item 25 Worksheet Summary, the SLD may have been concerned that the amount budgeted for Hardware and Software was less than the Item 25 total for those items. The amount budgeted for Professional Development and Maintenance was also less (if Retrofitting is included as a component of maintenance).

To understand this disparity, it is important to note that the budgeted amounts for Telephone and Internet, as summarized in Table 3, far exceeded the applicant's share for these services — assuming E-rate funding was approved. From an operating budget standpoint, E-rate approval cannot be assumed.

As a conservative — and, we believe, proper — way to budget, Chatham designates sufficient funding for Telephone and Internet (and other technology) to assure that these critical services can be supported with or without E-rate funding. Networking services are extraordinarily expensive for a remotely located district such as Chatham. Every effort is made to assure continuity of service.

Unlike Chatham's budget, the Item 25 resources shown in the Worksheet were estimated assuming E-rate approval. A large proportion of the Internal Connections projects, and some of the other Item 25 expenses, planned for the 2004-2005 year were explicitly or implicitly conditioned upon E-rate approval. Without E-rate, Chatham would — and, if this appeal is denied, will — forego most of the new Internal Connections installations planned, with a corresponding reduction in supporting Item 25 expenses. In this situation, sufficient funds would be available, as budgeted, to cover all of the undiscounted telephone and Internet expenses, and the majority of the other hardware, software, maintenance, and staff development expenses. As indicated above, the majority of the retrofitting expenses would be covered with capital funds.

¹ It should also be noted that the DLT grant funding, discussed as pending but likely in Exhibit 6 was indeed approved and provides over \$385,000 for staff development and technology.

Letter of Appeal
Page 4
December , 2004

Conversely, with E-rate funding, the excess of the budgeted amount for telephone and Internet, over and above the required applicant share, is designed to provide more than enough funds to support the applicant's share of the Internal Connections requested as well as the additional Item 25 support. This is precisely what E-rate funding is supposed to accomplish.

Chatham is a 90% discount applicant. At this level, technology implementation in any given year, and the required allocation of available technology funds, are highly dependent upon E-rate approval. Chatham's budget allocations assume no E-rate funding; the expense allocations on the Selective Review worksheet assume E-rate approval. The critical factor necessary to determine access to sufficient funds is the total technology funding. As indicated in Chatham's initial and final responses, and as summarized in the table above, we believe this criteria has been met (even without the capital funds for retrofitting discussed in Section 2 above).

Summary:

In this appeal, we have addressed three possible concerns that may have led the SLD to conclude that Chatham had not secured access to sufficient funding, namely: (a) the nature and timing of Alaska state funding; (b) the funding of retrofit expenses; and (c), the allocation of individual budget line items within the total technology budget. In all case, we believe we have clearly shown the adequacy of Chatham's funding. Based on this clarification, we ask the SLD to approve this appeal and reinstate both applications.

If the SLD denies this application, we ask the SLD to provide more specific information on the perceived shortfall in Chatham's funding position.

Thank you for your consideration.

Sincerely,

Winston E. Himsworth
whimsworth@e-ratecentral.com
On behalf of Chatham School District

- Attachments: 1. Letter from Alaska State Department of Education dated December, 2004
2. State of Alaska Project Agreements for Major Maintenance at Angoon





Universal Service Administrative Company
Schools & Libraries Division

Administrator's Decision on Appeal -- Funding Year 2004-2005

May 27, 2005

Winston E. Himsworth
E-Rate Central
2165 Seaford Avenue
Seaford, NY 11783-2700

Re: Applicant Name: CHATHAM SCHOOL DISTRICT
Billed Entity Number: 145668
Form 471 Application Number: 433751
Funding Request Number(s): 1207942, 1207943, 1207944, 1207945, 1207946
Your Correspondence Dated: December 28, 2004

After thorough review and investigation of all relevant facts, the Schools and Libraries Division (SLD) of the Universal Service Administrative Company (USAC) has made its decision in regard to your appeal of SLD's Funding Year 2004 Funding Commitment Decision Letter for the Application Number indicated above. This letter explains the basis of SLD's decision. The date of this letter begins the 60-day time period for appealing this decision to the Federal Communications Commission (FCC). If your Letter of Appeal included more than one Application Number, please note that you will receive a separate letter for each application.

Funding Request Number(s): 1207942, 1207943, 1207944, 1207945, 1207946
Decision on Appeal: Approved
Explanation:

- Your appeal has brought forward persuasive information that the funding request(s) cited above should be approved for funding.

Since the Administrator's Decision on Appeal approves additional funding for your application, SLD will issue a Revised Funding Commitment Decision Letter (RFCDL) to you and to each service provider that will provide the services approved for discounts in this letter. SLD will issue the RFCDL to you as soon as possible. The RFCDL will inform you of the precise dollar value of your approved funding request. As you await the RFCDL, you may share this Administrator's Decision on Appeal with the relevant service provider(s).

If the original FCDL approved funding in part for the services covered by this appeal, the 120-day deadline for filing Forms 486 is determined based on the date of the original FCDL that approved funding for the request(s). However, if the original FCDL denied funding for the services covered by this appeal, Forms 486 cannot be filed until you have received your RFCDL.

We thank you for your continued support, patience and cooperation during the appeal process.

Schools and Libraries Division
Universal Service Administrative Company

J

FRANK H. MURKOWSKI, GOVERNO.

*Goldbelt Place
801 West Tenth Street, Suite 200
Juneau, Alaska 99801-1894
(907) 463-8679
(907) 463-5279 Fax*

Department of Education & Early Development
Division of School Finance

December 21, 2004

To whom it may concern:

It has come to my attention that when some districts apply for E-rate subsidies, questions arise regarding the term "Foundation Funds." The questions appear to be a misunderstanding of the term "Foundation Funds," and how that term is used in Alaska.

In Alaska, the state support for K-12 schools has been referred to as the "Foundation Program" for a number of years. These funds represent the state's annual support for public school operations in Alaska. The funding is based on the number of students attending each of Alaska's K-12 public schools. In 1999 the Alaska legislature rewrote the K-12 public school funding law and renamed the program "Public School Funding." Many people, superintendents and legislators in Alaska still refer to this funding program as the "Foundation Program."

Alaska school districts qualify for funding base on the number of students they are serving during the month of October. Preliminary entitlements are provided to school districts in early January with notice of final entitlement calculations issued in early March. School districts state funding is allocated on a monthly basis with the last three months being adjusted to reflect the current year entitlement.

In Alaska, state funding through the "Public School Funding" program represents on average 70% of all revenue Alaska public school districts receive in a given year. The "Public School Funding" program is funded on an annual basis by the Alaska legislature is outlined in Alaska Statute 14.17, for easy reference.

It is my hope that this information will assist you in your E-rate application process. Please contact me if you need further assistance.

Sincerely,

Eddy Jeans
Director

K


STATE OF ALASKA

Department of Education & Early Development
School Finance

FRANK H. MURKOWSKI, GOVE

Goldbelt Place
801 West 10th Street, Suite 200
Juneau, Alaska 99801-1894
(907) 465-8679
(907) 463-3279 Fax
Eddy_Jeans@eed.state.ak.us

TO: Superintendents
School District Business Managers

FROM: 
Eddy Jeans
Director

RECEIVED

MAR 22 REC'D

DATE: March 15, 2005

SUBJECT: FY 2005 FINAL Foundation Report

The Department of Education & Early Development has determined the FINAL Foundation / State Aid for each district in Fiscal Year (FY) 2005 based on electronic data / OASIS submittal. The total amount paid to each district was compared with the actual FY 2005 entitlements.

The difference between the amount paid from July 2004 through March 2005, and the entitlement based on FY 2005 Average Daily Membership (ADM) is divided into three equal payments. The payments you will receive in April, May, and June will represent the final amounts you will receive for the FY 2005 school year.

A five-page spreadsheet outlining the calculations for the FY 2005 Entitlement has been attached. You will also find a spreadsheet that shows the calculations of the final three foundation payments.

If you have any questions regarding the attached information, please do not hesitate to contact Mindy at Mindy_Lobaugh@eed.state.ak.us.

Attachment: Entitlement Report
Payment Schedule for April, May, June

Exhibit K
Pg. 1 of 2

School District	\$4,576 Basic Need	Required Local Effort	Federal Impact AID	Impact AID Percent	Deductible Impact AID 90.8%	State AID	FY2005 Adjusted Floor	Quality Schools	FY05 Total Entitlement
Alaska Gateway	5,118,485	0	333,652	100.00%	300,287	4,818,198	104,646	17,897	4,940,741
Aleutian Region	1,132,514	0	210,234	100.00%	189,211	943,303	116,768	3,960	1,064,031
Aleutians East	4,084,949	384,290	883,030	34.01%	270,287	3,430,372	0	14,283	3,444,655
Anchorage	306,575,911	73,751,264	13,066,686	54.20%	6,373,929	226,450,718	0	1,071,944	227,522,662
Annette Island	2,501,150	0	1,324,638	100.00%	1,192,174	1,308,976	0	8,745	1,317,721
Bering Strait	23,249,009	0	7,436,694	100.00%	6,693,025	16,555,984	0	81,290	16,637,274
Bristol Bay	2,051,192	600,308	525,622	64.07%	303,089	1,147,795	0	7,172	1,154,967
Chatham	2,240,272	0	241,943	100.00%	217,749	2,022,523	0	7,833	2,030,356
Chugach	1,685,890	0	160,321	100.00%	144,289	1,541,601	361,434	5,895	1,908,930
Copper River	6,210,227	0	297,240	100.00%	267,516	5,942,711	0	21,714	5,964,425
Cordova	3,770,716	697,681	25,616	50.98%	11,753	3,061,282	0	13,184	3,074,466
Craig	4,129,932	383,790	289,944	35.63%	92,976	3,653,166	0	14,440	3,667,606
Delta/Greely	7,986,200	0	27,789	100.00%	25,010	7,961,190	0	27,924	7,989,114
Denali	5,023,533	564,194	18,187	44.18%	7,232	4,452,107	0	17,565	4,469,672
Dillingham	4,978,002	569,155	578,727	51.23%	266,834	4,142,013	0	17,406	4,159,419
Fairbanks	99,660,823	20,265,902	13,559,717	54.40%	6,638,837	72,756,084	0	348,464	73,104,548
Galena	15,086,926	73,143	1,580	4.76%	68	15,013,715	919,767	52,751	15,986,233
Haines	2,555,604	834,746	5,834	60.18%	3,160	1,717,698	0	8,936	1,726,634
Hoonah	1,705,612	122,834	587,264	21.42%	113,213	1,469,565	0	5,964	1,475,529
Hydaburg	750,372	32,726	308,639	23.21%	64,472	653,174	111,203	2,624	767,001
Iditarod Area	4,374,473	0	687,379	100.00%	618,641	3,755,832	482,172	15,295	4,253,299
Juneau	34,844,977	10,857,132	0	57.16%	0	23,987,845	0	121,836	24,109,681
Kake	1,399,341	74,734	470,913	25.86%	109,600	1,215,007	0	4,893	1,219,900
Kashunamiut	3,845,808	0	1,456,635	100.00%	1,310,972	2,534,836	0	13,447	2,548,283
Kenai Peninsula	65,028,154	18,787,851	0	54.93%	0	46,240,303	0	227,371	46,467,674
Ketchikan Gateway	15,871,490	4,391,848	8,802	57.45%	4,551	11,475,091	0	55,495	11,530,586
Klawock	1,508,890	123,135	491,473	37.63%	166,447	1,219,308	87,848	5,276	1,312,432
Kodiak Island	20,031,898	3,863,605	2,139,250	45.83%	882,376	15,285,917	0	70,042	15,355,959
Kuspuk	5,953,101	0	1,525,909	100.00%	1,373,318	4,579,783	0	20,815	4,600,598
Lake & Peninsula	6,633,781	247,911	1,533,603	19.04%	262,798	6,123,072	0	23,195	6,146,267
Lower Kuskokwim	47,349,657	0	11,510,590	100.00%	10,359,531	36,990,126	999,855	165,558	38,155,539
Lower Yukon	24,545,023	0	7,340,406	100.00%	6,606,365	17,938,658	0	85,822	18,024,480
Mat-Su	95,633,183	14,190,111	0	41.53%	0	81,443,072	0	334,382	81,777,454
Nenana	4,061,960	73,183	0	100.00%	0	3,988,777	0	14,203	4,002,980
Nome	6,881,572	808,454	93,604	49.45%	41,658	6,031,460	0	24,061	6,055,521
North Slope	19,818,656	8,546,346	6,294,261	36.22%	2,051,803	9,220,507	0	69,296	9,289,803
Northwest Arctic	24,783,708	1,526,651	6,419,462	39.20%	2,264,786	20,992,271	0	86,656	21,078,927
Pelican	303,389	52,121	0	100.00%	0	251,268	152,554	1,061	404,883
Petersburg	4,863,922	986,492	0	58.42%	0	3,877,430	0	17,007	3,894,437
Pribilof	1,730,048	0	607,304	100.00%	546,574	1,183,474	0	6,049	1,189,523
Saint Mary's	1,872,682	18,789	1,370	90.38%	1,114	1,852,779	0	6,548	1,859,327
Sitka	10,159,553	2,737,156	17,582	56.62%	8,959	7,413,438	0	35,523	7,448,961
Skagway	1,156,355	462,878	0	54.99%	0	693,477	127,005	4,043	824,525
Southeast Island	2,817,992	0	38,488	100.00%	34,639	2,783,353	248,529	9,853	3,041,735
Southwest Region	9,176,299	0	2,724,277	100.00%	2,451,849	6,724,450	0	32,085	6,756,535
Tanana	1,088,310	22,692	71,893	20.39%	13,193	1,052,425	0	3,805	1,056,230
Unalaska	3,733,741	1,417,911	11,786	61.55%	6,529	2,309,301	85,336	13,055	2,407,692
Valdez	6,448,042	2,725,788	2,550	54.52%	1,251	3,721,003	234,029	22,546	3,977,578
Wrangell	2,864,668	584,754	6,777	65.21%	3,977	2,275,937	0	10,016	2,285,953
Yakutat	1,312,809	194,304	195,683	44.82%	78,935	1,039,570	80,239	4,590	1,124,399
Yukon Flats	5,062,017	0	1,333,425	100.00%	1,200,083	3,861,934	574,889	17,699	4,454,522
Yukon/Koyukuk	11,157,423	0	1,350,934	100.00%	1,215,841	9,941,582	0	39,012	9,980,594
Yupit	5,848,860	0	1,786,725	100.00%	1,608,053	4,240,807	0	20,451	4,261,258
Mt. Edgecumbe	2,423,221	0	890,057	100.00%	801,052	1,622,169	0	8,473	1,630,642
TOTALS:	955,082,322	170,973,879	88,894,494		57,200,006	726,908,437	4,686,274	3,339,450	761,030,261

C:\DistSup\SOS\Foundation\Actual\FY05_Foundation.xls\Report

L

LOWER YUKON SCHOOL DISTRICT

**Basic Financial Statements,
Additional Information, and
Single Audit Reports**

June 30, 2004

MIKUNDA, COTTRELL & Co.
Certified Public Accountants

Exhibit L
Pg. 1 of 2

LOWER YUKON SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General (School Operating) Fund Year Ended June 30, 2004

	General (School Operating) Fund			Variance
	Budget		Actual	Positive
	Original	Final		(Negative)
Revenues:				
Local sources	\$ 175,000	1,125,000	1,452,311	327,311
State of Alaska	14,831,977	14,831,977	15,310,698	478,721
Federal sources	9,530,000	8,580,000	9,572,293	992,293
Total revenues	24,536,977	24,536,977	26,335,302	1,798,325
Expenditures - current:				
Instruction	10,919,978	10,919,207	10,720,372	198,835
Special education instruction	1,641,095	1,639,565	1,667,830	(28,265)
Special education support services	165,900	165,900	132,707	33,193
Support services - students	555,900	566,500	525,430	41,070
Support services - instruction	1,307,440	1,303,205	1,108,891	194,314
School administration	1,379,143	1,383,676	1,468,775	(85,099)
School administration support services	560,840	549,746	463,935	85,811
District administration	1,271,400	1,271,400	1,011,234	260,166
District administration support services	1,063,500	1,063,500	801,433	262,067
Operations and maintenance of plant	4,818,300	4,827,974	4,760,969	67,005
Student activities	724,240	717,063	516,232	200,831
Total expenditures	24,407,736	24,407,736	23,177,808	1,229,928
Excess of revenues over expenditures	129,241	129,241	3,157,494	3,028,253
Other financing uses:				
Principal payments on long-term debt	-	(32,460)	(32,460)	-
Transfers out	(800,000)	(801,000)	(2,205,874)	(1,404,874)
Net other financing uses	(800,000)	(833,460)	(2,238,334)	(1,404,874)
Net change in fund balances	\$ (670,759)	(704,219)	919,160	1,623,379
Fund balance, July 1, 2003			11,377,725	
Fund balance, June 30, 2004			\$ 12,296,885	

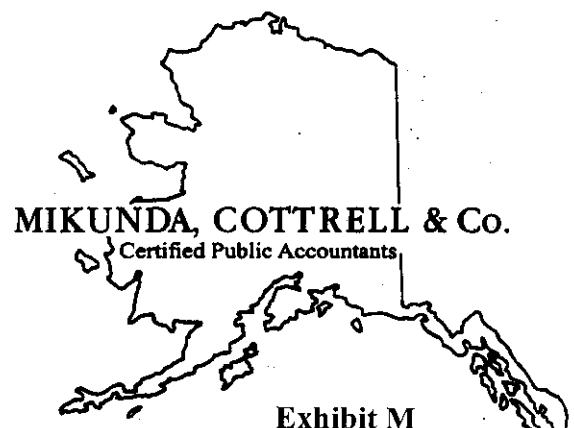
See accompanying notes to financial statements.

M

LOWER YUKON SCHOOL DISTRICT

**Basic Financial Statements,
Additional Information, and
Single Audit Reports**

June 30, 2003



LOWER YUKON SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - General (School Operating) Fund
Year Ended June 30, 2003

	General (School Operating) Fund			
	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local sources	\$ 400,000	400,000	205,652	(194,348)
State of Alaska	15,476,155	16,598,655	16,604,854	6,199
Federal sources	-	-	10,820,053	10,820,053
Total revenues	<u>15,876,155</u>	<u>16,998,655</u>	<u>27,630,559</u>	<u>10,631,904</u>
Expenditures:				
Current:				
Instruction:				
Regular	10,024,418	10,197,959	9,596,462	601,497
Bilingual/bicultural	303,380	353,454	171,873	181,581
Gifted and talented	900	800	93	707
Vocational education	83,640	72,294	64,445	7,849
Special education	1,524,185	1,531,486	1,429,541	101,945
Special education support services	287,100	282,100	212,923	69,177
Support services - guidance	521,810	521,810	364,638	157,172
Health services	5,000	5,000	480	4,520
Improvement of instruction	343,300	343,300	228,385	114,915
Library services	229,187	147,926	86,246	61,680
Staff development	138,600	138,600	114,348	24,252
Curriculum and assessment	181,700	332,847	306,538	26,309
Technology	326,300	304,300	282,910	21,390
School administration	1,258,955	1,227,207	1,257,915	(30,708)
School administration - support	533,060	526,852	469,178	57,674
District administration	1,059,500	1,174,500	919,154	255,346
Newsletter	20,000	22,500	22,526	(26)
District administration support services	1,105,100	828,800	600,841	227,959
Personnel services	-	322,600	306,096	16,504
Operations and maintenance of plant	4,424,000	4,653,540	5,692,419	(1,038,879)
Student activities	<u>658,240</u>	<u>655,740</u>	<u>712,610</u>	<u>(56,870)</u>
Total expenditures	<u>23,028,375</u>	<u>23,643,615</u>	<u>22,839,621</u>	<u>803,994</u>
Excess of revenues over (under) expenditures	(7,152,220)	(6,644,960)	4,790,938	11,435,898
Other financing uses:				
Principal payments on long-term debt	-	-	32,460	(32,460)
Transfers to other funds	<u>775,000</u>	<u>2,275,000</u>	<u>5,540,979</u>	<u>(3,265,979)</u>
Net other financing uses	<u>775,000</u>	<u>2,275,000</u>	<u>5,573,439</u>	<u>(3,298,439)</u>
Net change in fund balances	\$ <u>(7,927,220)</u>	<u>(8,919,960)</u>	<u>(782,501)</u>	<u>8,137,459</u>
Fund balance, July 1, 2002, restated			<u>12,160,226</u>	
Fund balance, June 30, 2003			\$ <u>11,377,725</u>	

See accompanying notes to financial statements.

Exhibit M
Pg. 2 of 2

N

LOWER YUKON SCHOOL DISTRICT

**General Purpose Financial Statements,
Additional Information and
Single Audit Reports**

June 30, 2002

MIKUNDA, COTTRELL & Co.
Certified Public Accountants

**Exhibit N
Pg. 1 of 2**

LOWER YUKON SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - School Operating Fund and Special Revenue Funds
Year Ended June 30, 2002

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Local revenues	1,528,591	961,216	(567,375)	-	849,238	849,238
State of Alaska	14,641,680	14,961,162	319,482	10,987	12,186	1,199
Federal sources:						
Direct	7,682,266	8,287,914	605,648	618,944	618,944	-
Passed through the State of Alaska	-	-	-	2,895,132	3,655,777	760,645
Total revenues	<u>23,852,537</u>	<u>24,210,292</u>	<u>357,755</u>	<u>3,525,063</u>	<u>5,136,145</u>	<u>1,611,082</u>
Expenditures:						
Instruction:						
Regular	10,219,276	9,528,201	691,075	3,383,272	3,069,258	314,014
Bilingual/bicultural	489,585	402,988	86,597	-	-	-
Gifted and talented	800	-	800	-	-	-
Vocational education	376,800	164,091	212,709	130,804	96,397	34,407
Special education	1,460,820	1,147,652	313,168	-	-	-
Special education support services	435,800	278,608	157,192	-	-	-
Support services - guidance	443,800	366,738	77,062	-	-	-
Improvement of instruction	357,755	221,116	136,639	-	-	-
Library services	250,686	127,306	123,380	-	-	-
Staff development	138,300	117,765	20,535	-	-	-
Curriculum and assessment	185,600	172,288	13,312	-	-	-
Technology	223,200	314,433	(91,233)	-	-	-
School administration	1,215,164	1,097,495	117,669	-	-	-
School administration - support	503,868	421,512	82,356	-	-	-
District administration	1,053,300	777,656	275,644	-	-	-
Newsletter	20,000	8,944	11,056	-	-	-
District administration support services	819,191	610,675	208,516	-	-	-
Personnel services	253,800	231,485	22,315	-	-	-
Operation and maintenance of plant	4,349,100	4,277,694	71,406	1,233,700	848,661	385,039
Student activities	655,690	650,678	5,012	-	-	-
Student transportation	-	-	-	-	1,453	(1,453)
Community services	-	-	-	10,987	10,733	254
Food service	-	-	-	1,438,500	1,209,514	228,986
Total expenditures	<u>23,452,535</u>	<u>20,917,325</u>	<u>2,535,210</u>	<u>6,197,263</u>	<u>5,236,016</u>	<u>961,247</u>
Excess of revenues over (under) expenditures	400,002	3,292,967	2,892,965	(2,672,200)	(99,871)	2,572,329
Other financing sources (uses) - transfers from (to) other funds	<u>(3,600,000)</u>	<u>(3,298,131)</u>	<u>301,869</u>	<u>-</u>	<u>48,131</u>	<u>48,131</u>
Excess of revenues and other financing sources over (under) expenditures and other uses	<u>\$ (3,199,998)</u>	<u>(5,164)</u>	<u>3,194,834</u>	<u>(2,672,200)</u>	<u>(51,740)</u>	<u>2,620,460</u>
Fund balances, July 1, 2001		<u>11,940,375</u>			<u>70,530</u>	
Fund balance, June 30, 2002	\$	<u>11,935,211</u>			<u>18,790</u>	

See accompanying notes to general purpose financial statements.

RECEIVED & INSPECTED

NOV 28 2005

FCC - MAILROOM

REQUEST FOR REVIEW
before the
FEDERAL COMMUNICATIONS COMMISSION


CC Docket No. 02-6

**Re: Applicant Name: LOWER YUKON
SCHOOL DISTRICT**
Billed Entity No.: 145592
Funding Year 2004: 07/01/2004-06/30/2005
**Form 471 Application Nos.: 416962, 417124, 417177,
417226, 418655**

ENTRY OF APPEARANCE

Andrena L. Stone of Jermain, Dunnagan & Owens, P.C., hereby enters her appearance in the above-styled action on behalf of the Lower Yukon School District. It is requested that copies of all documents be served on the undersigned at:

Andrena L. Stone
Jermain, Dunnagan & Owens, P.C.
3000 A Street, Suite 300
Anchorage, AK 99503-4097
Phone: (907) 563-8844
Fax: (907) 563-7322
Email: astone@jldolaw.com

LAW OFFICES OF
JERMAIN DUNNAGAN & OWENS
A PROFESSIONAL CORPORATION
3000 A STREET, SUITE 300
ANCHORAGE, ALASKA 99503
(907) 563-8844
FAX (907) 563-7322


Dated in Anchorage, Alaska this 23rd day of November, 2005.

JERMAIN, DUNNAGAN & OWENS, P.C.

By: 

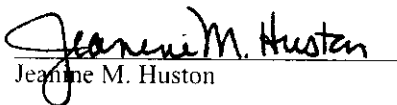
Andrena L. Stone

Alaska Bar No. 9411127

CERTIFICATE OF SERVICE

This is to certify that on this 23rd day of November, 2005, a true and correct copy of the foregoing was mailed, postage pre-paid, to:

Letter of Appeal
Schools and Libraries Division
Box 125 -- Correspondence Unit
80 South Jefferson Road
Whippany, NJ 07981


Jeanine M. Huston

LAW OFFICES OF
JERMAIN DUNNAGAN & OWENS
A PROFESSIONAL CORPORATION
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ANCHORAGE, ALASKA 99503
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